

# HOUSE BILL NO. 6034

July 23, 2020, Introduced by Reps. Lilly, Webber, Mueller and Frederick and referred to the Committee on Tax Policy.

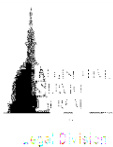
A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
(MCL 205.91 to 205.111) by adding section 4gg.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 4gg. (1) The tax under this act does not apply to the  
2 storage, use, or consumption of personal protective equipment and  
3 supplies sold to a qualified employer for use or consumption in a  
4 business activity of the qualified employer.

5           (2) As used in this section:

6           (a) "Business activity" means that term as defined in section



1 603 of the income tax act of 1967, 1967 PA 281, MCL 206.603.

2 (b) "COVID-19 safety protocol plan" means a COVID-19 exposure  
3 prevention, preparedness, and response plan that meets all of the  
4 following requirements:

5 (i) Complies with any applicable law, including any applicable  
6 executive orders regarding safeguards to protect Michigan's workers  
7 from COVID-19.

8 (ii) Is consistent with best practices for infection prevention  
9 and industrial hygiene.

10 (iii) Promotes remote work to the fullest extent possible,  
11 including, but not limited to, increasing the number of telework-  
12 eligible employees.

13 (iv) Implements enhanced cleaning, screening, testing, and  
14 contact tracing procedures and any additional infection-control  
15 measures that are reasonable in light of the work performed at the  
16 worksite and the rate of infection in the surrounding community.

17 (c) "Disinfecting products" means products designed to  
18 disinfect or sanitize an individual, workplace, or protective  
19 equipment. Disinfecting products include, but are not limited to,  
20 antibacterial soap, disinfecting spray, disinfecting wipes, and  
21 hand sanitizer.

22 (d) "Employer" means that term as defined in section 8 of the  
23 income tax act of 1967, 1967 PA 281, MCL 206.8.

24 (e) "Personal protective equipment and supplies" means  
25 protective equipment and disinfecting products.

26 (f) "Protective equipment" means items for human wear and  
27 designed as protection of the wearer against injury or disease or  
28 as protection against damage or injury of other persons or property  
29 but not suitable for general use. Protective equipment includes,



1 but is not limited to, breathing masks, face shields, respirators,  
2 protective gloves, and safety glasses and goggles.

3 (g) "Qualified employer" means an employer that adopts a  
4 COVID-19 safety protocol plan and submits that plan to the  
5 department.

